

**EXHIBIT 3: DECLARATION OF JOHN NAGLICK REGARDING WRONGLY
CLASSIFIED CLAIMS**

**IN THE UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

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IN RE : Chapter 9
CITY OF DETROIT, MICHIGAN, : Case No. 13-53846
DEBTOR : Hon. Steven W. Rhodes
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**DECLARATION OF JOHN NAGLICK IN SUPPORT OF DEBTOR'S SEVENTH
OMNIBUS OBJECTION TO CERTAIN CLAIMS**

(WRONGLY CLASSIFIED CLAIMS)

I, John Naglick, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information and belief:

1. I am a the Finance Director with the City of Detroit. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.
2. The City's ongoing claims reconciliation process involves the collective effort of a team of employees assembled from people specifically familiar with the operations and liabilities of the City. This team works together and in conjunction with City's counsel, Jones Day, Foley & Lardner LLP, the City's Financial Advisor Ernst & Young LLP, and the City's claims agent, Kurtzman Carson Consultants LLC, to review proofs of claim filed against the City (each, a "Claim" and collectively, the "Claims"). In preparation of the Seventh Omnibus Objection to Certain Claims (Wrongly Classified Claims) (the "Seventh Omnibus Objection"), I reviewed the Claims at issue, as described on Exhibit 2 of the Seventh Omnibus Objection. I

have also personally reviewed the Seventh Omnibus Objection and the exhibits attached thereto. Accordingly, I am familiar with the information contained therein.

Claims Objection

3. The Claims reflected in Exhibit 2 of the Seventh Omnibus Objection were filed as claims under 11 U.S.C. § 503(b)(9). However, upon review of the Claims, they do not meet the criteria of that section because, as set forth in greater detail in Exhibit 2, they do not pertain to goods delivered to the City in the 20 days before the bankruptcy filing which were sold to the City in the ordinary course of its business.

4. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Dated: August 27, 2014

By:


John Naglick